# EXHIBIT A

United States Bankruptcy Court, South	PROOF OF CLAIM			
Name of Debtor Delphi Corporation	Case Number 05-44481 (RDD)			
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.				
Nume of Creditor (The person or other entity to whom the debter own money or property):	else has filed a proof of claim relating to			
Fiduciary Counselors Inc. as independent fiduciary for Delphi Mechatronic Systems Retirement Program	your claim. Attach copy of statement giving particulars.			
Name and address where notices should be sent:	Check box if you have never received			
Nell Hennessy William Schorling   700 12th Street N.W. Buchanan Ingersoil & Rooney   Suite 700 1835 Market Street, 14th Ploo	any notices from the bankruptcy court PC in this case.			
Washington, DC 20005 Philadelphia, PA 19103-2985	X Check box if the address differs from the address on the envelope sent to you			
Telephone number: (202) 558-5141 (215) 665-8700	by the court.	THIS SPACE IS FOR COURT USE ONLY		
Account or other number by which creditor identifies debtor:  Check here if this claim     replaces   X amends a previously filed		elaim, dated: 7/28/06		
1. Basis for Claim				
	Retirce benefits as defined in 11 U.S.C. § 1114(a)			
	Wages, salaries, and componsation (fill out below)			
Money loaged	Last four digits of SS #;	-		
Personal injury/wrongful death Unpaid compensation for services performed				
C] Taxes  X Other See attached Addendum from to				
	(date)	(dato)		
2. Date debt was incurred:  See attached Addendum  3. If court judgment, date obtained:				
4. Total Amount of Claim at Time Case Filed: \$\frac{\text{Sec attached Addendum}}{If all or part of your claim is secured or entitled to priority, also complete item 5 or 7 (unsecured) (secured) (priority) (Total) below.  X Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all				
interest or additional charges. See attached Addendam				
5. Secured Claim.	7. Unsecured Priority Claim.	A A S		
Check this box if your claim is secured by collateral (including a right of setoff).	X Check this box if you have an una Amount entitled to priority \$ See			
Brief Description of Collateral:    Real Estate   Motor Vehicle   Other		ikruptcy petition or cessation of		
Value of Collatoral: \$	the debtor's business, whichever X Contributions to an employee be	is earlier - 11 U.S.C. § 507(a)(3).		
Amount of arrearage and other charges at time case filed included in secured property or services for personal, family, or household use -				
U.S.C. § 507(a)(6).  b. Unsecured Nonpriority Claim \$ See attached Addendum  U.S.C. § 507(a)(6).  ☐ Alimony, maintenance, or support		ort owed to a snouse. former		
☐ Check this box if: a) there is no collateral or lien securing	your spouse, or child - 11 U.S.C. § 50	)7(a)(7).		
claim, or b) your claim exceeds the value of the property s it, or if c) none or only part of your claim is entitled to price		πaph of 11 U.S.C. § 507(a)(1).		
	respect to cases commenced on or after th 180-days limits apply to cases filed on or	e date of adjustment, \$10,000 and 🥬		
8. Credits: The amount of all payments on this claim has been this proof of claim.	credited and deducted for the purpose of making	THIS SPACE IS FOR COURT USE ONLY		
9. Supporting Documents: Attach copies of supporting docu orders, invoices, itemized statements of running accounts, contract	ments, such as promissory notes, purchase ets, court judgments, mortgages, security			
agreements, and evidence of perfection of tien. DO NOT SEND of not available, explain. If the documents are voluminous, attach a	ORIGINAL DOCUMENTS. If the documents are	K A S		
10. Date-Stamped Copy: To receive an acknowledgment of the addressed envelope and copy of this proof of claim		WARY CRUKT		
this claim (attach copy of pay				
1/15/08 Noti Remessy, President & C	TEO, Fiduciary Counsulats Inc.			

# UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)
	) Chapter 11
DELPHI CORPORATION, et al.,	) Case No. 05-44481 (RDD)
Debtors.	) Jointly Administered

# ADDENDUM TO AMENDED PROOF OF CLAIM OF CREDITOR

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Delphi Mechatronic Systems Retirement Program (the "Plan"), in support of its Amended Proof of Claim, states as follows:

### Introduction

- 1. This Addendum to Amended Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Amended Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.
- 2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).
- Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Amended Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Amended Proof of Claim on behalf of the Plan.

### Contributions Due to the Plan

- 5. Under the terms of the Plan, section 412 of the IRC and section 302 of ERISA, the employer is required to make contributions to the Plan.
- 6. Based on the most recent information available from the Debtors and the Plan's actuaries, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$250,399.00, as set forth in Exhibit "A". This amount includes interest through January 15, 2008. Interest will continue to accrue after January 15, 2008 and will increase the claim amounts. Additional contributions may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.
- 7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.
- 8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for postpetition contributions as ordinary business expenses, regardless of the total unpaid amount. To
  the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to
  priority under Code § 507(a)(4) as contributions arising during the 180 days immediately

In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

- 9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Amended Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Amended Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

  Reservation of Rights
- 10. At the time of the filing of this Amended Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Amended Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.
- 11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.

- 12. The Plan expressly reserves the right to amend this Amended Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.
- 13. Nothing contained in this Amended Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Amended Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.
- 14. The filing of this Amended Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.

# Watson Wyatt Worldwide Page 1 of f

Delphi Mechatronic Systems

EXMIDIT A

# Summary of Unpaid Contributions - with interest - as of January 15, 2008 Retirement Program (38-3589834/001)

250,399								
61,332 57,179	1,134	60,198 57,179	218,462 221,481	278,660 278,660	7 2007	10/11/2007 1/15/2008	10/15/2007 1/15/2008	
65,620	3,508 2,404	62,660 63,216	215,000 215,444	278,660 278,660	2007 2007	4/11/2007 7/11/2007	4/13/2007 7/13/2007	
Including Interest	12/31/2007	Unpaid	Paid	Required	Plan Year	Date Paid	Date Due	
			Contributions	0	1			

# Notes:

<sup>1.</sup> Interest is credited to 1/15/2008 based on the plan rate in effect for 2007 of 7.75%. Interest was credited on a compound basis for each 1/2 month increment.

<sup>2.</sup> The 2006 ERISA minimum required contribution was paid in full effective September 14, 2007.

<sup>3.</sup> The January 15, 2008 amount "Paid" is based on our current understanding of the amount Delphi intends to pay.

UNITED STATES BANKRUPTCY COURT, SOUTHERN DI	ISTRICT OF NEW YORK	AMENDED			
Name of Debtor	Case Number	PROOF OF CLAIM			
Delphi Corporation					
NOTE: This form should not be used to make a claim for an administrative ex the case. A "request" for payment of an administrative expense may be filed p	pense arising after the commencement of pursuant to 11 U.S.C. § 503.	·			
Name of Creditor (The person or other entity to whom the debtor owes money or property):	X Check box if you are aware that anyone else has filed a proof of claim relating to				
Fiduciary Counselors Inc. as Independent fiduciary for ASEC Manufacturing Retirement Program	your claim. Attach copy of statement giving particulars.				
Name and address where notices should be sent:	Check box if you have never received				
Nell Hennessy William Schorling 700 17th Street N.W. Buchanart Ingersoll & Rooney PC	any notices from the bankruptcy court in this case.				
Suite 700 1835 Market Street, 14th Floor Washington, DC 20005 Philadelphia, PA 19103-2985	X Check box if the address differs from the address on the envelope sent to you				
Telephone number: (202) 558-5141 (215) 665-8700	by the court.	THIS SPACE IS FOR COURT USE ONLY			
Account or other number by which creditor identifies debtor:  Check here  if this claim   replaces  X amends a previously filed		slaim, dated: <u>7/28/06</u>			
I. Basis for Claim					
☐ Goods sold ☐ Retiree b	benefits as defined in 11 U.S.C. § 1114(a)				
	sularies, and compensation (fill out below)				
☐ Money louned Last foul ☐ Personal Injury/wrongful death Unpuld of Unpuld	r digits of SS #: compensation for services performed	-			
Li Personal injury/wrongiu( death the company of th	amicitates and and tram has present a				
X Other <u>See attached Addendum</u> from	(date)	till - man till till till till till till till til			
	(date) 3. If court judgment, date obtains	(date)			
Date debt was incurred:     Sec attached Addendum	3. It court judgment, take optime	134			
4. Total Amount of Claim at Time Case Filed: S See attached Addendum  If all or part of your claim is secured or entitled to priority, also complete item 5 or 7 (unsecured) (secured) (priority) (Total) below.					
X Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. See attached Addendum					
5. Secured Claim.	7. Unsecured Priority Claim.				
Check this box if your claim is secured by collateral (including a  Amount entitled to priority \$\frac{\text{See attached Addendum}}{\text{dented}}\$					
Brief Description of Collateral:  Brief Description of Collateral:  D Wages, salaries, or commissions (up to \$10,00					
☐ Real Estate ☐ Motor Vehicle 180 days before filling of the bankruptcy petition or cessation of the debtor's business, whichever is cartier - 11 U.S.C. § 507(a)(3)					
Value of Collateral: \$	enetit plan - 11 U.S. 6 507(a)(4).				
Amount of arrearage and other charges at time case filed included in secured claim, if any: \$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\					
6. Unsecured Nonpriority Claim \$ See attached Addendum	Alimony, maintenance, or supp	ort owed to a spouse, former			
Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securin	spouse, or child - 11 U.S.C. § 5  1 Taxes or penalties owed to gov	emmental units-11 U.S.C. §			
it, or if c) none or only part of your claim is entitled to priority.	X Other - Specify applicable para	1/1/07 and every 3 years thereafter with			
	respect to cases commenced on or after t 180-days limits apply to cases filed on or	after 4/20/05, Pub, L. 109-8			
8. Credits: The amount of all payments on this claim has been credite this proof of claim.	8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making THIS SPACE IS FOR COURT USE ONLY				
I this proof of claim.					
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DQCUMENTS. If the documents are					
orders, invoices, itemized statements of running accounts, contracts, con	IN JUDENIEMS, MORGAGES, SOCIATION NAL, DOCUMENTS. If the documents as	S.D			
orders, invoices, itemized statements of running accounts, contracts, countracts, and evidence of perfection of lien. DO NOT SEND ORIGID not available, explain. If the documents are voluminous, attach a summa 10. Date-Stamped Copy: To receive an acknowledgment of the filing addressed envelope and copy of this proof of claim	in Judgments, montgages, seed by NAL DQCUMENTS. If the documents ar ary. g of your claim, enclose a stamped, self-	Y.N.D.S.			
orders, invoices, itemized statements of running accounts, contracts, con agreements, and evidence of perfection of lien. DO NOT SEND ORIGID not available, explain. If the documents are voluminous, attach a summa 10. Date-Stamped Copy: To receive an acknowledgment of the filing addressed envelope and copy of this proof of claim.	in Judgments, montanges, seed by NAL DQCUMENTS. If the documents are my, g of your claim, enclose a stamped, self- my, of the creditor or other person authorized to file	S.D.N.Y.			
orders, invoices, itemized statements of running accounts, contracts, contracts, and evidence of perfection of lien. DO NOT SEND ORIGID not available, explain. If the documents are voluminous, attach a summa 10. Date-Stamped Copy: To receive an acknowledgment of the filing addressed envelope and copy of this proof of claim  Sign and print the name and filte, if a this claim (attach copy of power of at the copy of the copy	in Judgments, montanges, seed by NAL DQCUMENTS. If the documents are my, g of your claim, enclose a stamped, self- my, of the creditor or other person authorized to file	D.N.Y.			

## UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)
	) Chapter 11
DELPHI CORPORATION, et al.,	) Case No. 05-44481 (RDD)
Debtors.	) Jointly Administered
	)

## ADDENDUM TO AMENDED PROOF OF CLAIM OF CREDITOR

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the ASEC Manufacturing Retirement Program (the "Plan"), in support of its Amended Proof of Claim, states as follows:

## Introduction

- 1. This Addendum to Amended Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Amended Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.
- 2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).
- 3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Amended Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Amended Proof of Claim on behalf of the Plan.

### Contributions Due to the Plan

- 5. Under the terms of the Plan, section 412 of the IRC and section 302 of ERISA, the employer is required to make contributions to the Plan.
- 6. Fiduciary Counselors has been unable to ascertain with certainty the exact amounts due and owing to the Plan. Based on the most recent information available from the Debtors and the Plan's actuaries', it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$1,344,586.00, as set forth in Exhibit "A". This amount includes interest through January 17, 2008. Interest will continue to accrue after January 17, 2008 and will increase the claim amounts. Additional contributions may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.
- 7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.
- 8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for postpetition contributions as ordinary business expenses, regardless of the total unpaid amount. To

<sup>&</sup>lt;sup>1</sup> In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

- 9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Amended Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Amended Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

  Reservation of Rights
- 10. At the time of the filing of this Amended Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Amended Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

- 11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.
- 12. The Plan expressly reserves the right to amend this Amended Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.
- 13. Nothing contained in this Amended Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Amended Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.
- 14. The filing of this Amended Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their

procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates,

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.

# **ASEC Pension Plan**

1,344,586							
326,059	1	326,059	330,000	656,059	2006	1/17/2008	
332,784	6,725	326,059	330,000	656,059	2006	10/11/2007	
•	1	ı	1,146,738	1,146,738	2005	9/15/2007	
339,509	13,450	326,059	330,000	656,059	2006	7/11/2007	
346,234	20,175	326,059	330,000	656,059	2006	4/12/2007	
B	ţ	1	330,000	330,000	2005	1/11/2007	
ı	t	•	330,000	330,000	2005	10/12/2006	
•	•	•	330,000	330,000	2005	7/14/2006	
ı	•	r	330,000	330,000	2005	4/14/2006	
					2005	1/13/2006	
including interest	12/31/2007	Unpaid	Paid	Required	Plan Year	Date	
linnaid Balance	interest to				1		
			ontributions	<b>~</b>			

1. Interest is credited to 1/18/2008 based on the plan rate, interest was credited on a compound basis for each 1/2 month increment

United States Bankrupt	CY COURT, SOUTHERN D	ISTRICT OF NEW YORK	PROOF OF CLAIM	
Name of Debtor Delphi Corporation		Case Number ()5-44481 (RDD)		
NOTE: This form should not be used to the case. A "request" for payment of an		spense arising after the commencement of pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other e money or property);	utity to whom the debtor owes	X Check box if you are aware that anyone else has filed a proof of claim relating to		
Fiduciary Counselors Inc. as independer Interconnect Bargaining Retirement Plan	1	your claim. Attach copy of statement giving particulars.		
700 12th Street N.W. B Suite 700 11	oo sent: 'Illiam Scharling uchanan Ingersoll & Rooney PC 835 Market Street, 14th Floor 'hiladelphia, PA 19103-2985	Check hox if you have never received any notices from the bankruptcy court in this case.  X Check box if the address differs from		
Telephone number: (202) 558-5141	(215) 665-8700	the address on the envelope sent to you by the court.	THIS SPACE IS FOR COURT USE ONLY	
Account or other number by which cred		Check here if this claim   replaces	claim distant Trity 28, 2006	
I. Basis for Claim Claim Cloods sold X Services performed D Money loaned	second and and and and and and and and and a			
Personal injury/wrongful death Taxes	Unpaid c	digits of SS #:ompensation for services performed		
X Other See attached Addendum	from	(dute) to	(date)	
2. Date debt was incurred:  See attached Addendum  3. If court judgment, date obtained:  See attached Addendum				
4. Total Amount of Claim at Time Case Filed: \$ See attached Addendum  If all or part of your claim is secured or entitled to priority, also complete item 5 or 7 (unsecured) (secured) (priority) (Total)  below.  X Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all				
Interest or additional charges. See attached Addendum				
5. Secured Claim.		7. Unsecured Priority Claim.  X Check this box if you have an una  Amount entitled to priority \$ See	secured priority claim	
Check this box if your claim is secure right of setoff).	ed by colleteral (including a	Specify the priority of the claim:	il	
Brief Description of Collateral:  [] Real Estate [] Motor Vehicle  [] Other		☐ Wages, salaries, or commissions 180 days before filing of the bar the debtor's business, whichever X Contributions to an employee be	nkruptcy petition or cessation of is earlier - 11 U.S.C. § 507(a)(3).	
Value of Collateral: 5	at time one filed included in secured	Up to \$2,225* of deposits towar property or services for personal	d purchase, lease, or rental of	
ctalm, if tany: S		U.S.C. § 507(a)(6).  Alimony, maintenance, or suppo	ort owed to a spouse, former	
6. Unsecured Nonpriority Claim  Check this box if: a) there is no		spouse, or child - 11 U.S.C. § 50  Taxes or penalties owed to gove 507(a)(8).	ernmental units- 11 U.S.C. §	
it, or if c) none or only part of y	our claim is entitled to priority.	X Other - Specify applicable parage * Amounts are subject to adjustment on 4/ respect to cases commenced on or after the 180-days limits apply to cases filed on or	/1/07 and every 3 years thereafter with to date of adjustment. \$10,000 and after 4/20/05. Pub. L. 109–8	
8. Credits: The amount of all payn this proof of claim.	nents on this claim has been credite	d and deducted for the purpose of making	THIS SPACE IS FOR COURT USE ONLY	
9. Supporting Documents: Attac orders, invoices, itemized statements agreements, and evidence of perfection not available, explain. If the documen	of running accounts, contracts, com on of lich, DO NOT SEND ORIGIN its are voluminous, attach a summan	t judgments, mortgagos, security IAL DOCUMENTS. If the documents are Y-	Zi: 5	
10. Date-Stamped Copy: To received addressed envelope and copy of this p	proof of claim	of your claim, enclose a stamped, self-		
Date 1/15/08	this claim (attach copy of power of atta	Leave	S.D.N.	
, , ,	Nell Mennessy, President & CEO, Fich	iciary Counselors luc.		

# UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)
	) Chapter 11
DELPHI CORPORATION, et al.,	) Case No. 05-44481 (RDD)
Debtors.	) Jointly Administered

### ADDENDUM TO AMENDED PROOF OF CLAIM

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Packard Hughes Interconnect Bargaining Retirement Plan (the "Plan"), in support of its Amended Proof of Claim, states as follows:

# Introduction

- 1. This Addendum to Amended Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Amended Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.
- 2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).
- 3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Amended Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Amended Proof of Claim on behalf of the Plan.

# Contributions Due to the Plan

- 5. Under the terms of the Plan, section 412 of the IRC and section 302 of ERISA, the employer is required to make contributions to the Plan.
- 6. Fiduciary Counselors has been unable to ascertain the exact amounts due and owing to the Plan. Based on the most recent information available from the Debtors and the Plan's actuaries, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$1,142,140.00, as set forth in Exhibit "A". This amount includes interest through January 17, 2008. Interest will continue to accrue after January 17, 2008 and will increase the claim amounts. Additional contributions may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.
- 7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.
- 8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for postpetition contributions as ordinary business expenses, regardless of the total unpaid amount. In

In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

addition, all contributions due under collective bargaining agreements entered into by the employer are entitled to administrative priority under Code § 507(a)(1) until such agreements have been rejected or modified by the Court pursuant to Code § 1113. To the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

- 9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Amended Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Amended Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases. Reservation of Rights
- 10. At the time of the filing of this Amended Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Amended Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing

herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

- 11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.
- 12. The Plan expressly reserves the right to amend this Amended Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.
- Nothing contained in this Amended Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Amended Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.
- 14. The filing of this Amended Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors,

the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, the UAW and certain individuals may file claims relating to the Plan and amounts due thereunder.

Exhibit "A"

Delphi Connection Systems
Packard-Hughes Interconnect Bargaining Retirement Plan
EIN/PN: 33-0595219/002

Schedule of Unpaid Employer Contributions as of January 17, 2008

	ı	Date 4/13/2007 7/13/2007 10/15/2007 1/15/2008	Reporting Date: Interest Rate:
	•	Months to Reporting Date 9.0 6.0 3.0	
ū		ERISA Quarterly Contribution 301,984 301,984 301,984	1/17/2008 8.50%
	Cum Ci Unpaid I	Actual Quarterly Contribution 6,063 6,149 6,235 84,431 (1)	
	Cumulative Deficiency: Cumulative Interest: Unpaid Balance w/Interest:	Deficiency 295,921 295,835 295,749 217,553	
	1,105,058 37,082 1,142,140	Interest 18,671 12,317 6,094	

(i) Expected

# 05-44481-rdd Doc 17539-1 Filed 07/02/09 Entered 07/02/09 15:29:31 — Exhibit A Pg 23 of 43

			<del></del>	
United States Bankru	PTCY COURT, SOUTHERN D	ISTRICT OF NEW YORK	PROOF OF CLAIM	
Name of Debtor Case Number Delphi Corporation 05-44481 (RDD)				
NOTE: This form should not be used the case. A "request" for payment of	l to make a claim for an administrative c an administrative expense may be filed	xpense arising after the commencement of pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or oth money or property):		X Check box if you are aware that anyone else has filed a proof of claim relating to your claim, Attach copy of statement		
Fiduciary Counselors Inc. as indeper Interconnect Non-Bargaining Retirer Name and address where notices sho	nent Plan	giving particulars,		
Nell Hennessy 700 12th Street N.W. Suite 700	William Schorling Buchanan Ingersoll & Rooney PC 1835 Market Street, 14th Floor	Check box if you have never received any notices from the bankruptcy court in this case.		
Washington, DC 20005	Philadelphia, PA 19103-2985	X Check box if the address differs from the address on the envelope sent to you		
Telephone number: (202) 558-5141	(215) 665-8700	by the court.	THIS SPACE IS FOR COURT USE ONLY	
Account or other number by which creditor identifies debtor:  Check here if this claim CI replaces  X amends a previously filed		einim, dated: 7/28/06		
l. Basis for Claim				
☐ Goods sold		benefits as defined in 11 U.S.C. § 1114(a)	` <b> </b>	
X Services performed		salaries, and compensation (fill out below)	1	
Money loaned		r digits of SS #: compensation for services performed	- 1	
Personal injury/wrongful deat	и спраза с	onthetauren zu setzinea herioritien		
X Other See attached Addendu	m from	to		
. 12 No. 10. 22 1. 1011		(date)	(date)	
2. Date debt was incurred: See attached Addendum				
4. Total Amount of Claim at Time Case Filed: \$ See attached Addendum  If all or part of your claim is secured or entitled to priority, also complete item 5 or 7 (unsecured) (secured) (priority) (Total) below.				
X Check this box if claim includes		se principal amount of the claim. Attach item	ized statement of all	
interest or additional charges.	See attached Addendum	7. Unsecured Priority Claim.		
5. Secured Claim.		X Check this box if you have an un	secured priority claim	
Check this box if your claim is secured by collateral (including a right of setoff).  Specify the priority of the claim:  Wages, salaries, or commissions (up to \$10,000),* carned within				
Brief Description of Collateral:    Real Estate   Motor Vehic		180 days before filing of the but the debtor's business, whichever	nkruptcy petition or cessation of is earlier - 11 U.S.C. § 507(a)(3).	
Value of Collateral: \$	X Contributions to an employee benefit plan - 11 O.S. § 50/(a)(4).  S			
Amount of arrearage and other charges at time case filed included in secured property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6).				
	im \$ See attached Addendum	Alimony, maintenance, or suppospouse, or child - 11 U.S.C. § 50	07(a)(7).	
Check this box if: a) there is	no collateral or lien securing your ds the value of the property securing	Taxes or penalties owed to gove 507(a)(8).	emmental units- 11 U.S.C. §	
it, or if c) none or only part o	f your claim is entitled to priority.	* Amounts are subject to adjustment on 4.	/1/07 and every 3 years thereafter with the date of adjustment, \$10,000 and	
8. Credits: The amount of all m	ayments on this claim has been credite	180-days limits apply to cases filed on or ad and deducted for the purpose of making	offer 4/20/05. Pub. L. 109-8 THIS SPACE IS FOR COURT USE ONLY	
this proof of claim.			1	
orders, invoices, itemized statemen	tach copies of supporting documents, ats of running accounts, contracts, cou ation of lica. DO NOT SEND ORIGIN	rt judgments, mortgages, security VAL DOCUMENTS. If the documents are	2008 JAN S	
10. Date-Stamped Copy: To re	nents are voluminous, attach a summu ceive an acknowledgment of the filing	ry. ; of your claim, enclose a stamped, self-	JAH 16	
addressed envelope and copy of th	Sign and print the name and title, if an this claim-fattach copy of power of pit	sy, of the creditor or other porson authorized to file orney, if any):	N.Y.	
Date 1/15/08	The same of the sa	en exelu	11: 21	
			<u> </u>	

# UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)		
	į	Chapter I I	
DELPHI CORPORATION, et al.,	)	Case No. 05-44481 (R	(DD)
Debtors.	)	Jointly Administered	
	)		

# ADDENDUM TO AMENDED PROOF OF CLAIM OF CREDITOR

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Packard Hughes Interconnect Non-Bargaining Retirement Plan (the "Plan"), in support of its Amended Proof of Claim, states as follows:

### Introduction

- 1. This Addendum to Amended Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Amended Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.
- 2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).
- 3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Amended Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Amended Proof of Claim on behalf of the Plan.

# Contributions Due to the Plan

- 5. Under the terms of the Plan, section 412 of the IRC and section 302 of ERISA, the employer is required to make contributions to the Plan.
- 6. The Plan was merged with and into and the Packard Hughes Interconnect Foley, Alabama Facility Retirement Plan, effective as of December 31, 2005. Based on the most recent information available from the Debtors and the Plan's actuaries, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$2,977,925.00, as set forth in Exhibit "A". This amount includes interest through January 17, 2008. Interest will continue to accrue after January 17, 2008 and will increase the claim amounts. Additional contributions may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.
- 7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.
- 8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for postpetition contributions as ordinary business expenses, regardless of the total unpaid amount. To

<sup>&</sup>lt;sup>1</sup> In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

- 9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Amended Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Amended Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

  Reservation of Rights
- without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Amended Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

- 11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.
- 12. The Plan expressly reserves the right to amend this Amended Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.
- 13. Nothing contained in this Amended Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Amended Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.
- 14. The filing of this Amended Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or their Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their

procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.

5

Exhibit "A"

Delphi Connection Systems
Packard-Hughes Interconnect Non-Bargaining Retirement Plan
EIN/PN: 33-0595219/001

Schedule of Unpaid Employer Contributions as of January 17, 2008

Date 4/13/2007 7/13/2007 10/15/2007 1/15/2008	Reporting Date: Interest Rate:
Months to Conference C	
ERISA Quarterly Contribution 892,125 892,125 892,125 892,125	1/17/2008 8.50%
Actual Quarterly Contribution 142,359 144,378 146,398 251,243 (1)	
Deficiency 749,766 747,747 745,727 640,882	
Interest 47,307 31,131 15,365	

(1) Expected

Cumulative Deficiency: Cumulative Interest: Unpaid Balance w/Interest:

2,884,122 93,803 2,977,925

1772008

United States Bankruptcy Court, Southern D	ISTRICT OF NEW YORK	AMENDED PROOF OF CLAIM
Name of Debtor Delphi Corporation	Case Number 05-44481 (RDD)	
NOTE: This form should not be used to make a claim for an administrative of the case. A "request" for payment of an administrative expense may be filed		t E
Name of Creditor (The person or other entity to whom the debtor owes money or property):	X Check box if you are aware that anyone else has filed a proof of claim relating to	
Fiduciary Counselors Inc. as independent fiduciary for Delphi Hourly-Rate Employees Pension Plan	your claim. Attach copy of statement giving particulars.	
Name and address where notices should be sent:		
Nell Hennessy William Schorling 700 12th Street N.W. Buchanan Ingersalt & Rooney PC Suite 700 1835 Market Street, 14th Floor	Check box if you have never received any notices from the bankruptcy court in this case.	
Washington, DC 20005 Philadelphia, PA 19103-2985	X Check box if the address differs from the address on the envelope sent to you	
Telephone number: (202) 558-5141 (215) 665-8700	by the court.	THIS SPACE IS FOR COURT USE ONLY
Account or other number by which creditor identifies debtor:	Check here if this claim O replaces X amends a previously filed	cialm, dated: 7/28/06
1. Basis for Claim		<b>1</b>
	benefits as defined in 11 U.S.C. § 1114(a) saiaries, and compensation (fill out below)	
Money loaned Last four	r digits of SS #:	<del>-</del>
☐ Personal injury/vrongful death Unpaid €	compensation for services performed	
☐ Taxes  X Other See attached Addendum from	to.	
A Other See thracing Addictioning 110th	(date)	(date)
2. Date debt was incurred:	3. If court judgment, date obtains	d:
See attached Addendum  4. Total Amount of Claim at Time Case Filed: S See attached Ad	dendam	
If all or part of your claim is secured or entitled to priority, also complete	Item 5 or 7 (unsecured) (secur	ed) (priority) (Total)
helow.		, , , , ,
X Check this box if claim includes interest or other charges in addition to the interest or additional charges. See attached Addendum	te principal amount of the claim. Attach item	ized statement of all
5. Secured Claim.	7. Unsecured Priority Claim.	
Check this box if your claim is secured by collected (including a	X Check this box if you have an uni	
right of seloff).	Amount entitled to priority \$ See	attached Addendum
Brief Description of Collateral:	Specify the priority of the claim:  Wages, salaries, or commissions	on to \$10 0000 * carned within
☐ Real Estate ☐ Motor Vehicle	180 days before filing of the bar	kruptcy petition or cessation of
Other	the debtor's business, whichever	is earlier - 11 U.S.C. § 507(a)(3).
Value of Collateral: §	X Contributions to an employee be Up to \$2,225* of deposits towar	d nurchase, lease, or rental of
Amount of arrearage and other charges at time case filed included in secured claim, if any: \$	property or services for personal	, family, or household use - 11
	U.S.C. § 507(a)(6).	
6. Unsecured Nonpriority Claim \$ See attached Addendum	Alimony, maintenance, or suppospouse, or child - 11 U.S.C. § 50	
Check this box if: a) there is no collateral or lien securing your	☐ Taxes or nensities awar to gove	mmental units-11 U.S.C. §
claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.	1 30/(1)/(0),	
	X Other - Specify applicable parage * Amounts are subject to adjustment on 4/	
	respect to cases commenced on or after th	a date of adjustment. \$10,000 and
	180-days limits apply to cases filed on or o	ע ווצרו שפונים פרוני פו שייאפו יוצה אלוו ע
8. Credits: The amount of all payments on this claim has been credited this proof of claim.		Same In
9. Supporting Documents: Attach copies of supporting documents,	S	
orders, invoices, itemized statements of running accounts, contracts, cour agreements, and evidence of perfection of lien. DO NOT SEND ORIGIN	t judgments, mortgages, security IAI. DOCUMENTS. If the documents are	D. 8
not available, explain. If the documents are voluminous, attach a summar	у,	11 - 11 - 11 - 11 - 11 - 11 - 11 - 11
10. Date-Stamped Copy: To receive an acknowledgment of the filing		
addressed envelope and copy of this proof of claim		## 000
Sign and print the name and title, if any	y, of the executor or other person authorized to file	2 2
Date this slaim (attach copy of namer of atte		
	eddy.	и,
Nell Hennessy, President & CEO, Fidu	iciary Counselors life.	

# UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)
	) Chapter I I
DELPHI CORPORATION, et al.,	) Case No. 05-44481 (RDD)
Debtors.	) Jointly Administered
	)

# ADDENDUM TO AMENDED PROOF OF CLAIM OF CREDITOR

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Delphi Hourly-Rate Employees Pension Plan (the "Plan"), in support of its Amended Proof of Claim, states as follows:

## Introduction

- 1. This Addendum to Amended Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Amended Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.
- 2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).
- 3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Amended Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Amended Proof of Claim on behalf of the Plan.

# Contributions Due to the Plan

- Under the terms of the Plan, section 412 of the IRC and section 302 of the
   ERISA, the employer is required to make contributions to the Plan.
- 6. Fiduciary Counselors has been unable to ascertain the exact amounts due and owing to the Plan. Based on the most recent information available from the Debtors and the Plan's actuaries, and ignoring the conditional funding waivers granted to the Debtors by the IRS for the Plan Years ending September 30, 2006, and September 30, 2007, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$2,602,171,000.00 as set forth in Exhibit "A". If the amounts subject to the conditional funding waivers are deducted, the claim amount is \$161,939,000.00. However, the conditional funding waivers apply only to contributions required to be made pursuant to ERISA. The Plan also has a contractual claim for amounts required to be paid and these amounts are not affected by the funding waiver. The contractual amount due under the Plan is to be determined in accordance with the formula set for in the Plan documents. Fiduciary Counselors understands that the contractual claim currently has a credit balance.

<sup>&</sup>lt;sup>1</sup>In preparing this amended claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

- 7. The amounts set forth above include interest through January 15, 2008. Interest will continue to accrue after January 15, 2008 and will increase the claim amounts. Additional contributions may be required in the future and Fiduciary Counselors reserves the right to further amend this amended claim to include such future contributions.
- 8. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.
- 9. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. To the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.
- 10. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Amended Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Amended Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases. Reservation of Rights
- 11. At the time of the filing of this Amended Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist,

Fiduciary Counselors files this Amended Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

- 12. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.
- 13. The Plan expressly reserves the right to amend this Amended Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.
- 14. Nothing contained in this Amended Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Amended Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.
- 15. The filing of this Amended Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to

challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

16. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.

Exhibit "A"

# **DELPHI CORPORATION**

Results Ignore Conditional Waivers Granted for Plan Years Ending 9/30/06 and 9/30/07 (HPP Only) Summary of Unpaid Contributions - with interest as of January 15, 2008

Hourly-Rate Employees Pension Plan (38-3430473/003)

1/10	10/1	7/1	6/1	4/1	=	70/1	777.	\$	1/1	9/3(			
, 8008	10/15/2007	1/2007	5/2007	2/2007	1/2007	2/2006	4/2006	4/2006	3/2006	7/2005	e)BE		
	2006										_		<b>1</b>
514,858,000	253,419,000	253,419,000	145,204,000	253,419,000	253,419,000	205,861,000	205,861,000	205,861,000	205,861,000	116,174,000	Required		
16,829,000	17,601,000	17,361,000	ŧ	17,121,000	16,879,000	27,758,000	27,216,000	26,674,000	26,132,000	•	Paid		Contributions
498,029,000	235,818,000	235,058,000	145,204,000	236,298,000	236,540,000	178,103,000	178,645,000	179,187,000	179,729,000	116,174,000	Unpaid		
ı	4,859,000	9,828,000	7,077,000	14,909,000	20,106,000	19,120,000	23,255,000	27,498,000	31,852,000	23,882,000	01/15/2008	interest to	
498,029,000 2,602,171,000	240,677,000	245,886,000	152,281,000	251,207,000	256,646,000	197,223,000	201,900,000	206,685,000	211,581,000	140,056,000	including interest	Unpaid Balance	•

United States Bankrup	rcy Court, Southern D	ISTRICT OF NEW YORK	PROOF OF	CLAIM						
Name of Debtor Delphi Corporation	The state of the s	Case Number 05-44481 (RDD)								
the case. A "request" for payment of ar	s administrative expense may be filed	xpense arising after the commencement of pursuant to 11 U.S.C. § 503.								
Name of Creditor (The person or other money or property):  Fiduciary Counselors Inc. as independe		X Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement								
Delphi Corporation Retirement Program Name and address where notices should	1 for Salaried Employees	giving particulars.								
Nell Hennessy V 700 12th Street N.W. E Suite 700 1	/Illiam Schorling Buchanan Ingersoll & Rooncy PC 835 Market Street, 14th Floor	O Check box if you have never received any notices from the bankruptcy court in this case.								
	Philadelphia, PA 19103-2985	X Check box if the address differs from the address on the envelope sent to you by the court.	**************************************							
	(215) 665-8700	Check here	THIS SPACE IS FOR CO	UKI USE UNLY						
Account or other number by which crea	litor identifies debtor:	if this claim in replaces  X araends a previously filed c	Inim Assach 2018	l						
1. Basis for Claim		A macing a previously filed c	min, dated: //28/00							
☐ Goods sold		onefits as defined in 11 U.S.C. § 1114(a)								
X Services performed  U Money loaned		salaries, and compensation (fill out below) digits of SS #:								
Personal injury/wrongful death     Taxes	Unpaid o	compensation for services performed	•							
X Other See attached Addendum	from	(dato)								
2. Date dobt was incurred:		(date) 3. If court judgment, date obtained	(date)							
See attached Addendum  4. Total Amount of Claim at Time C  If all or part of your claim is secured	use Piled: S See attached Ad l or ontitled to priority, also complete	dendum  Item 5 or 7 (unsecured) (secur-	ed) (priority)	(Total)						
below.	, , ,	(unacourou) (accus	, ,	(10tai)						
	rest or outer enarges in addition to in See attached Addendum	e principal amount of the claim. Attach itemi	ixed sintement of his							
5. Secured Claim.		7. Unsecured Priority Claim.								
Check this box if your claim is secure right of setoff).	d by collateral (including a	X Check this box if you have an uns Amount entitled to priority \$ See								
Brief Description of Collateral:		Specify the priority of the claim:  U Wages, salaries, or commissions (up to \$10,000),* carned within								
Real Estate		180 days before filing of the ban	kruptcy petition or co	essation of						
Value of Colleteral: \$		X Contributions to an employee be	the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3), X Contributions to an employee benefit plan - 11 U.S. § 507(a)(4).							
Amount of arrearage and other charges a	t time case filed included in secured	Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11								
6. Unsecured Nonpriority Claim	\$ See attached Addendum	U.S.C. § 507(a)(6).  ☐ Alimony, maintenance, or support owed to a spouse, former								
Check this box if; a) there is no		spouse, or child - 11 U.S.C. § 507(a)(7).  I Taxes or penalties owed to governmental units-11 U.S.C. §								
it, or if c) none or only part of yo	the value of the property securing our claim is entitled to priority.	1 30/(#)/(0).		OTC ACT						
	•	X Other - Specify applicable parage - Amounts are subject to adjustment on 4/1	!/07 and every 3 years t	hereafier with						
		respect to cases commenced on or after the 180-days limits apply to cases filed on or a	ı date of adjustment, \$1 Her 4/20/05, Pub. L. 10	0,000 and 9-8						
8. Credits: The amount of all paym	ents on this claim has been credited	l and deducted for the purpose of making		int use only						
this proof of claim.										
<ol> <li>Supporting Documents: Attact orders, invoices, litenized statements of agreements, and evidence of perfection not available, explain, if the document</li> </ol>	C.S	JA 3								
10. Date-Stamped Copy: To receive addressed envelope and copy of this present the copy of the copy of the present the copy of	<u>≍</u> ,-<	III A								
Date	Sign and print the name and title, if any this cloim (attach copy of power of atto	, of the creditor or other person authorized to file mey, if any):		규 읽						
1/15/08	Nell Homessy, President & CEO, Fldu	the Legislation clary Counselors in Counselo		IURT 21						

# UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)
	) Chapter I 1
DELPHI CORPORATION, et al.,	) Case No. 05-44481 (RDD)
Debtors.	) Jointly Administered

# ADDENDUM TO AMENDED PROOF OF CLAIM OF CREDITOR

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Delphi Retirement Program for Salaried Employees (the "Plan"), in support of its Amended Proof of Claim, states as follows:

### Introduction

- 1. This Addendum to Amended Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Amended Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.
- 2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).
- 3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Amended Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Amended Proof of Claim on behalf of the Plan.

### Contributions Due to the Plan

- 5. Under the terms of the Plan, section 412 of the IRC and section 302 of the ERISA, the employer is required to make contributions to the Plan.
- 6. Fiduciary Counselors has been unable to ascertain the exact amounts due and owing to the Plan. Based on the most recent information available from the Debtors and the Plan's actuaries, and ignoring the conditional funding waiver granted to the Debtors by the IRS for the Plan Year ending September 30, 2006, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$882,694,000.00 as set forth in Exhibit "A". If the amounts subject to the conditional funding waiver are deducted, the claim amount is \$187,848,000.00. This amount includes interest through January 15, 2008. Interest will continue to accrue after January 15, 2008 and will increase the claim amounts. Additional contributions may be required in the future and Fiduciary Counselors reserves the right to further amend this amended claim to include such future contributions.
- 7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.

In preparing this amended claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

- 8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. To the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.
- 9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Amended Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Amended Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

  Reservation of Rights
- 10. At the time of the filing of this Amended Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Amended Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing

herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

- 11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.
- 12. The Plan expressly reserves the right to amend this Amended Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.
- 13. Nothing contained in this Amended Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Amended Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.
- 14. The filing of this Amended Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors,

05-44481-rdd Doc 17539-1 Filed <del>0</del>7/0<del>2</del>/09 Entered <del>0</del>7/02/09 <del>15</del>:2<del>9:3</del>1 Exhibit A Pg 42 of 43

the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.

# **DELPHI CORPORATION**

Results Ignore Conditional Waivers Granted for Pian Year Ending 9/30/96. Summary of Unpaid Contributions - with interest as of January 15, 2008

# Hetirement Program for Salaried Employees (38-3430479/00-1) Contributions

-! -!

•			6/15/2007									
2007	2006	2006	2005	2006	2006	2005	2005	2005	2005	2004	Plan Year	Ī
157,501,000	110,932,000	110,932,000	71,612,000	110,932,000	110,932,000	91,269,000	91,269,000	91,269,000	91,269,000	56,660,000	Required	
27,114,000	30,643,000	30,225,000	,	32,282,000	31,827,000	32,081,000	31,641,000	31,202,000	30,763,000	,	Paid	
130,387,000	80,289,000	80,707,000	71,612,000	78,650,000	79,105,000	59,188,000	59,628,000	60,067,000	60,506,000	56,660,000	Unpaid	
1	1,654,000	3,360,000	3,490,000	4,962,000	6,724,000	6,354,000	7,762,000	9,218,000	10,723,000	11,648,000	01/15/2008	interest to
130,387,000	81,943,000	84,067,000	75,102,000	83,612,000	85,829,000	65,542,000	67,390,000	69,285,000	71,229,000	68,308,000	including interest	Unpaid Balance

# Votes

; C:\£02768 Delph\07\W100Funding\\\Impaid Cluarterly Contributions 01.15.08.xls Assume No Walver 14/2006 11:54 AM

<sup>1.</sup> Interest is credited to 01/15/2008 based on the plan rate, 8,50%. Interest was credited on a compound basis for each 1/2 month increment.

<sup>2.</sup> Contributions (required and paid) for the 2007 pian year are estimated based on 10/1/2006 census data and vaiuation results. These numbers will be updated once the 10/1/2007 valuation becomes evallable.